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MAY 16 2005

DIV. OF OIL, GAS & MINING



State of Utah

Department of
Natural Resources

MICHAEL R. STYLER
Executive Director

Division of
Oil, Gas & Mining

MARY ANN WRIGHT
Acting Division Director

JON M. HUNTSMAN, JR.
Governor

GARY R. HERBERT
Lieutenant Governor

May 5, 2005

Brian Moore
USG Corporation
125 South Franklin Street, 4th Floor
Chicago, Illinois 60606

Subject: Acceptance of Amended Surety, US Gypsum Corporation, Jumbo Jensen Quarry, M/041/008, Sevier County, Utah

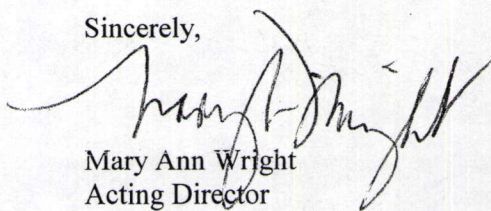
Dear Mr. Moore:

On May 3, 2005, we received an amended Irrevocable Standby Letter of Credit (ISLOC) issued by LaSalle Bank N.A., increasing the United States Dollar amount by \$264,500.00 for a total of \$372,300.00. This amended ISLOC replaces a \$264,500 Irrevocable Letter of Credit issued by Chemical Bank #T-212047.

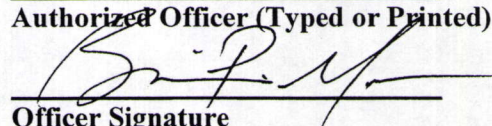
This letter serves as acknowledgment and acceptance of the amended ISLOC, and is hereby incorporated as part of the State of Utah Division of Oil, Gas, and Mining Reclamation Contract executed June 10, 2002. To the extent the form and surety amount of this letter conflict with any form and surety amount of the Reclamation Contract, these terms shall control. All other terms of the Reclamation Contract not modified by this letter will remain the same.

We have enclosed the original Chemical Bank ISLOC and its amendment, and a copy of the amendment to the LaSalle Bank ISLOC. Please acknowledge and return this letter with original signatures to the Division in the enclosed envelope.

Sincerely,


Mary Ann Wright
Acting Director

United States Gypsum Company acknowledges and accepts this surety change and incorporates it into the June 10, 2002 Reclamation Contract.

ACCEPTED BY: BRIAN MOORE
Authorized Officer (Typed or Printed)

Officer Signature

Assistant Treasurer
Position
5/11/05
Date